Treasury Board of Canada Secretariat

Secrétariat du Conseil du Trésor du Canada

Better government: with partners, for Canadians

Report on Plans and Priorities

2015–16

Canada

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Catalogue No. BT1-23/2015E-PDF
ISSN 2292-6402

This document is available on the Treasury Board of Canada Secretariat website at http://www.tbs-sct.gc.ca

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President's Message

I am pleased to present the 2015–16 Report on Plans and Priorities for the Treasury Board of Canada Secretariat. This report outlines the Secretariat's goals and activities for the upcoming fiscal year.

The Honourable Tony Clement,
President of the Treasury Board

Modernizing the federal public service is vital to the country's long-term prosperity. The Government of Canada's systems and processes must be periodically reviewed and updated to ensure they provide the programs and services that meet Canadians' changing needs and demonstrate value for money. Our role at the Secretariat is to put in place the management measures to do this.

Three ongoing priorities are modernizing the government's human resources management, reducing red tape and implementing open government. We have made good progress in each of these areas and will continue to advance this work in the year ahead.

Last spring, we reached an agreement on employee and retired employee health-care benefits, and put in place measures to improve the labour relations regime. In addition, all public service employees now have performance management agreements, which promote excellence and continuous improvement, and help build a high-performing workforce. Looking ahead, we are proposing a new sick leave and disability system that is fair to both employees and taxpayers.

Reducing regulatory red tape will continue to be a priority for the Government. In this area, we have implemented a One-For-One Rule that, as of June 2014, had saved Canadian businesses over $22 million in administrative burden and 290,000 hours in time spent dealing with regulatory red tape. To ensure this progress continues, legislation was introduced to give this rule the force of law. Results to date show that our systemic reforms are imposing a new discipline across the federal regulatory system.

We have also made progress in creating a more predictable and transparent regulatory system that is sensitive to the realities of small business. This includes publicly posting new and existing service standards, posting forward regulatory plans on departmental websites, and applying a "small business lens" when considering the impact of new regulations.

In the year ahead, we will maintain this momentum by continuing to refine and further integrate system-wide reforms to monitor, measure and control regulatory red tape.

We will also continue to advance our open government initiative. Building on the success of our first Action Plan on Open Government, we have introduced the Directive on Open Government, which aims to make federal data open "by default." We also launched our Action Plan on Open Government 2.0, which sets out the actions we will take over the next few years to make our public institutions more transparent and accountable, and help spur innovation and economic benefits.

These are just a few of the priorities we are focusing on in 2015–16. I invite you to read this report to find out more about the work being done at the Secretariat to ensure our government is ready to meet the changing needs of Canadians in the years ahead.

The Honourable Tony Clement
President of the Treasury Board of Canada

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Tony Clement, President of the Treasury Board

Institutional Head: Yaprak Baltacıoğlu, Secretary of the Treasury Board

Ministerial Portfolio: The Treasury Board of Canada Secretariat and the Canada School of Public Service. Operating at arm's length and reporting to Parliament through the President of the Treasury Board are the Public Sector Pension Investment Board, the Office of the Commissioner of Lobbying of Canada and the Office of the Public Sector Integrity Commissioner of Canada.

Enabling Instrument: *Financial Administration Act*,[i] R.S.C., 1985, c.F-11

Year Established: 1966

Organizational Context

Raison d'être

The Treasury Board of Canada Secretariat ("Secretariat") is the administrative arm of the Treasury Board, and the President of the Treasury Board is the Minister responsible for the Secretariat. The Secretariat supports the Treasury Board by making recommendations and providing advice on program spending, regulations and management policies and directives, while respecting the primary responsibility of deputy heads in managing their organizations, and their roles as accounting officers before Parliament. In this way, the Secretariat strengthens the way government is managed and helps to ensure value for money in government spending and results for Canadians.

Treasury Board Roles

The Treasury Board is a Cabinet committee of ministers established in 1867. It oversees the government's financial, human resources and administrative responsibilities, and establishes policies that govern each of these areas. In addition, the Prime Minister has designated the Treasury Board to act as the committee of the Queen's Privy Council to consider and approve regulations and most orders-in-council. The Treasury Board, as the management board for the government, has three principal roles:

It acts as the government's **Management Office** by promoting improved management performance. It also approves policies to support the prudent and effective management of the government's assets and financial, information and technology resources.

It acts as the government's **Budget Office** by examining and approving the proposed spending plans of government departments and by reviewing the development of approved programs.

It acts as the human resources office and employer or **People Management Office** by managing compensation and labour relations for the core public administration. It also sets foundational values for the public sector and people management policies for the core public administration (including determining the terms and conditions of employment) to ensure coherence and consistency, where needed.

Responsibilities

The Secretariat supports the Treasury Board in each of its roles (see text box "Treasury Board Roles"). Within the Secretariat, the Comptroller General of Canada[ii] provides government-wide leadership, direction, oversight and capacity building for financial management, internal audit and the management of assets and acquired services. The Chief Human Resources Officer[iii] provides government-wide leadership on people management through policies, programs and strategic engagements and by centrally managing labour relations, compensation, pensions and benefits and contributing to the management of executives. The Chief Information Officer[iv] provides government-wide leadership, direction, oversight and capacity building for information management, information technology, government security (including identity management), access to information, privacy, and internal and external service delivery.

The Treasury Board portfolio consists of the Secretariat and the Canada School of Public Service. The Public Sector Pension Investment Board, the Office of the Commissioner of Lobbying of Canada and the Office of the Public Sector Integrity Commissioner of Canada are arm's-length organizations that report to Parliament through the President of the Treasury Board.

When working with federal organizations, the Secretariat plays three central agency roles:

- A challenge and oversight role that includes Cabinet decision-making support, reporting on the government's management and budgetary performance and developing government-wide management policies and standards;
- A community enabling role to help organizations improve management performance; and
- A leadership role in driving and modelling excellence in public sector management and launching government-wide horizontal initiatives that target administrative efficiencies.

Strategic Outcome and Program Alignment Architecture

In 2015–16, the Secretariat revised its Program Alignment Architecture (PAA) to better reflect its core business activities and support the achievement of expected results. The Secretariat's PAA includes five programs that contribute to the achievement of its Strategic Outcome, "Good governance and sound stewardship to enable efficient and effective service to Canadians." Detailed information about the Secretariat's Strategic Outcome and each program can be found in Section II: Analysis of Programs by Strategic Outcome.

1. Strategic Outcome: Good governance and sound stewardship to enable efficient and effective service to Canadians
    - 1.1 Program: Decision-Making Support and Oversight
        - 1.1.1 Sub-Program: Cabinet Decision Support
        - 1.1.2 Sub-Program: Expenditure Analysis and Allocation Management
    - 1.2 Program: Management Policies Development and Monitoring
        - 1.2.1 Sub-Program: Financial Management Policy
        - 1.2.2 Sub-Program: People Management Policy
        - 1.2.3 Sub-Program: Information Management and Information Technology Policy
        - 1.2.4 Sub-Program: Externally-Facing Policy
        - 1.2.5 Sub-Program: Organizational Management Policy
    - 1.3 Program: Government-Wide Program Design and Delivery
        - 1.3.1 Sub-Program: Pensions and Benefits
        - 1.3.2 Sub-Program: Labour Relations
        - 1.3.3 Sub-Program: Government-Wide Operations
        - 1.3.4 Sub-Program: Transformation Leadership

1.4 Program: Government-Wide Funds and Public Service Employer Payments
1.5 Program: Internal Services
- 1.5.1 Sub-Program: Management and Oversight Services
- 1.5.2 Sub-Program: Communications Services
- 1.5.3 Sub-Program: Legal Services
- 1.5.4 Sub-Program: Human Resources Management Services
- 1.5.5 Sub-Program: Financial Management Services
- 1.5.6 Sub-Program: Information Management Services
- 1.5.7 Sub-Program: Information Technology Services
- 1.5.8 Sub-Program: Real Property Services
- 1.5.9 Sub-Program: Materiel Services
- 1.5.10 Sub-Program: Acquisition Services

Organizational Priorities

For 2015–18, the Secretariat will continue its focus on implementing reforms aimed at increasing the efficiency and effectiveness of government and ensuring value for taxpayer dollars. This includes supporting greater fiscal discipline in managing government expenditures; enhancing public service integrity, performance and productivity; using information technology (IT) to improve service; and continuing to simplify rules and administrative processes.

To improve its internal efficiency and effectiveness, the Secretariat is implementing a set of initiatives under its transformation plan, *This is TBS*. These include the Workplace Renewal Initiative; the 2014–17 Human Resources Plan; "lean" processes; and the new PAA and its corresponding Performance Measurement Framework (PMF). Together these initiatives will reshape the Secretariat by generating new ideas on how to carry out its business, providing modern and cost efficient tools, and ensuring employees are equipped to fulfill their roles effectively.

Having released its progress report to the Clerk of the Privy Council in January 2015, the Steering Committee for *This is TBS* will continue to embrace the core principles of BluePrint 2020[v] by engaging employees in meaningful discussions about the future public service, fostering a better understanding of what they do, how they do it, and how it fits with what others are doing.

In this spirit, the Secretariat will focus on its five priorities in 2015–18, with increased emphasis on consolidating past efforts and advancing new initiatives that together will contribute to the achievement of the Secretariat's Strategic Outcome. These initiatives are highlighted in the tables that follow. Additional information is provided in Section II: Analysis of Programs by Strategic Outcome.

Priority 1: Strengthen government financial and expenditure management to support value for money, ongoing cost-containment and increased operational efficiency.

Type[1]	Programs
Ongoing	Decision-Making Support and Oversight Management Policies Development and Monitoring

Why is this a priority?

As indicated in the 2014 Federal Budget,[vi] achieving leaner and more efficient government is a key part of the government's plan to return to balanced budgets by 2015 and return the debt-to-GDP ratio to pre-recession levels by 2017. To build on recent targeted measures, there is a need to reform how government spending is managed, to make sure that resources are allocated efficiently to key priorities and to optimize results for Canadians.

This reform will involve a more rigorous examination of new spending proposals and a more systematic review of ongoing spending to enable efficient design and delivery of federal government programs. It will also include modernizing the way that government financial and performance data is captured and managed in order to support stronger management oversight and reduce administrative costs.

What are the plans to meet this priority?

- Implement the *Guideline on Chief Financial Officer Attestation for Cabinet Submissions*,[vii] to provide clarity and ensure a rigourous and consistent approach by all organizations in the costing of funding proposals (ongoing);
- Use the new Costing Centre of Expertise to strengthen the capacity to challenge costs and improve the quality of financial information for decision making by providing a secondary and independent assessment of high-risk Cabinet documents (new);
- Support the Treasury Board in its role of reviewing funding proposals, including business transformation initiatives and time-limited programs, to promote effective and efficient spending that aligns with broader government priorities (ongoing); and
- Advance transformation of the financial and results-based management functions across government by modernizing, standardizing and streamlining business processes that support efficient enterprise-level decisions (ongoing).

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR.

Priority 2: Modernize people management to support a productive, high-performing and affordable public service.

Type	Programs
Ongoing	Management Policies Development and Monitoring Government-Wide Program Design and Delivery

Why is this a priority?

To contribute effectively, employees need to be supported with clear goals and opportunities to learn and innovate while they deliver the quality programs and services expected by Canadians. In this context, there is a need to modernize how the government manages performance, short-term disability and sick leave, and how it supports employee wellness and productivity. At the same time, there is a need to manage compensation in a holistic and sustainable way that aligns with modern employment conditions and current fiscal and economic realities.

What are the plans to meet this priority?

- Lead collective bargaining negotiations toward fair and reasonable outcomes for employees and taxpayers that align with the government's fiscal objectives (ongoing);
- Modernize the disability and sick leave regime, in consultation with stakeholders and in negotiations, to better support employee productivity, recovery and wellness through the Workplace Wellness and Productivity Strategy (ongoing);
- Continue to oversee public service–wide implementation of the new *Directive on Performance Management*[viii] to ensure a consistent and deliberate approach to supporting and managing employee performance, while promoting and recognizing employee excellence (ongoing); and
- Modernize the public service–wide people management system, to reduce enterprise-wide costs and achieve consistency in service delivery (ongoing).

Priority 3: Provide leadership in information management (IM) and strategic use of information technology (IT) to enable more efficient and effective enterprise delivery of government programs and services.

Type	Programs
Ongoing	Management Policies Development and Monitoring Government-Wide Program Design and Delivery

Why is this a priority?

Managing information as a strategic asset with a whole-of-government approach supports informed decision making, transparency, access, and program and service delivery. Adopting modern, enterprise-wide practices and solutions based on standardized business processes will reduce administrative or back office costs, improve the security posture of IT systems and data, create greater transparency and accountability, enhance employee productivity, and reduce overall government spending in internal services.

The *2014 Fall Report of the Auditor General of Canada*,[ix] Chapter 7, states that the government needs to protect and properly manage the information it uses in the delivery of programs and services. Furthermore, the Report of the Standing Committee on Government Operations and Estimates *Open Data: The Way of the Future* urges the Government of Canada (GC) to continue to pursue its commitment to Open Government, and recognizes the "importance of increased collaboration and harmonization with other levels of government, including international governments and with non-governmental organizations."

What are the plans to meet this priority?

- Lead Open Government activities, including implementing Canada's Action Plan on Open Government, by providing an Open Government secretariat, working inter-jurisdictionally with provinces and territories, and identifying new activities to foster greater engagement with Canadians (ongoing);
- Advance a government-wide service strategy and develop new policy instruments to support enhanced digital self-service delivery; advance work on pilot programs for business (e.g., Business Number Hub) and for Canadians (e.g., Federated Identity Management) to facilitate the "tell us once" approach; and migrate department-specific information to Canada.ca,[x] providing more user-friendly access to services and information through mobile devices and social media (ongoing);
- Enhance the government's capability for incident coordination by updating the GC Incident Management Plan, including roles and responsibilities (ongoing);
- Renew the government-wide IM strategy to ensure that information is safeguarded as a public trust and managed as a strategic asset to ensure effective delivery of programs and services (ongoing);
- Improve the government's ability to manage IT expenditures at the enterprise level by integrating portfolio management of IT applications with investment planning (ongoing); and
- Transform government-wide applications rationalization, including roadmaps for core back office IT applications and the new business process myGCHR, to modernize internal systems, improve security and privacy, reduce costs, support enhanced business analytics and increase administrative efficiency (ongoing).

Priority 4: Further reduce red tape for business and streamline internal government rules to increase efficiency and reduce costs.

Type	Programs
Ongoing	Decision-Making Support and Oversight Management Policies Development and Monitoring

Why is this a priority?

Economic Action Plan 2014[xi] reaffirmed the government's commitment to tackle the federal regulatory red tape that can impose administrative burden on Canadian businesses. In October 2012, the government set out to implement a comprehensive package of regulatory reforms through the Red Tape Reduction Action Plan.[xii]

The Plan takes a common-sense approach to cutting red tape so that entrepreneurs can focus on growing, innovating and creating jobs. These reforms aim to reduce the regulatory burden on Canadians and business, improve service and predictability in the regulatory system, and make it easier to do business with regulators.

In addition, the government recognizes the value in pursuing efforts to review internal administrative barriers to fostering efficiency and effectiveness and reducing costs.

What are the plans to meet this priority?

- Provide support to advance Bill C-21, enshrining the One-for-One Rule[xiii] in law to help permanently control the growth of federal regulatory red tape (ongoing);
- Implement the Red Tape Reduction Action Plan, establishing service standards for high-volume regulatory authorizations to enhance predictability, and implement Forward Regulatory Plans to provide businesses with the opportunity to plan for the future (ongoing);
- Report on the implementation of the Red Tape Reduction Action Plan through an annual scorecard (ongoing);
- Identify opportunities to strengthen and streamline the Treasury Board policy suite,[xiv] to ensure that policy instruments respond to government management priorities, manage significant risks, and enhance management performance (ongoing);
- Continue implementation of the streamlined and enhanced Management Accountability Framework,[xv] to reduce administrative burden and provide more useful information on management practices within federal organizations and across government (ongoing); and
- Establish the Red Tape Tiger Team to reduce administrative burden and encourage "lean" processes government-wide (new).

Priority 5: Continue to implement the Secretariat's workplace renewal initiative to modernize its office space, technology and internal operations, and improve efficiency.

Type	Programs
Ongoing	All programs, including Internal Services

Why is this a priority?

In an environment of returning to balanced budgets, the ongoing focus on cost-containment contributes to improving the Secretariat's internal efficiencies and effectiveness as an organization, including its work environment, processes and technologies. By 2017, the four-year workplace renewal initiative will modernize and reduce the Secretariat's office space by 30 per cent; streamline and automate internal operations; use updated technology to enhance employee productivity and collaboration; and increase efficiency in support of the Secretariat's central agency responsibilities.

What are the plans to meet this priority?

- Implement initiatives to streamline and automate internal processes and significantly reduce paper usage, and use new technologies to improve efficiencies (ongoing);
- Introduce new technology, tools and practices for managing information to increase productivity and collaboration, and enhance the security of the Secretariat's information (ongoing);
- Execute the Secretariat's transformation plan, *This is TBS*, to implement initiatives underway and generate new ideas on how to carry out its business, provide modern and cost-efficient tools, and equip employees to effectively fulfill their roles. Initiatives under *This is TBS* include Workplace Renewal, the 2014–17 Human Resources Plan, "lean" processes, the new PAA, and Blueprint 2020[xvi] activities (new); and
- Consolidate and reduce office space and implement enabling technologies to support collaboration and a mobile, connected workforce through the Workplace Renewal Initiative, including the move to new office accommodations (ongoing).

Risk Analysis

The Secretariat actively monitors its operating environment to identify and manage risks that could affect progress toward its strategic outcome, organizational priorities and expected results. Key risks are captured in the Secretariat's Corporate Risk Profile (CRP), which is updated annually. The Secretariat continues to focus on the four key risks described in the table below. For each risk, a response strategy has been developed, including specific mitigation measures.

Key Risks

Risk	Risk Response Strategy[2]	Link to Program Alignment Architecture
Cyber-Security Constantly evolving cyber-threats may compromise GC information systems, infrastructure and data with potentially significant disruptions to GC program and service delivery.	The Secretariat will continue to work on numerous fronts to mitigate the risk of rapidly evolving cyber-threats, including: • Standardizing incident coordination capability; • Developing strategies and initiatives to minimize the risk to GC information holdings; • Updating policies and plans; • Developing tools for federal organizations to build programs and services that are secure and resilient; and • Conducting oversight and monitoring jointly delivered by the Secretariat and lead security agencies (including Communications Security Establishment Canada and Shared Services Canada).	Management Policies Development and Monitoring Government-Wide Program Design and Delivery

2. The specific risk response strategies that have been established for the Secretariat's corporate risks will be monitored and reviewed on a regular basis to assess the implementation of risk mitigation measures, changes to the risk environment, and any adjustments that may be required.

Risk	Risk Response Strategy[2]	Link to Program Alignment Architecture
Back Office Transformation The complexity and pace of the transformation agenda may exceed federal organizations' and the Secretariat's capacity to drive back office standardization and consolidation.	The Secretariat will continue to provide leadership and oversight for government administrative reforms so that they achieve their intended results, including: • Leading the implementation of common business processes for key functions (e.g., human resources and financial management, records management); • Developing an integrated plan that addresses impacts on both back office transformation and other government-wide initiatives; • Establishing governance arrangements, supported by enterprise program management, to clarify the roles and responsibilities of all stakeholders; and • Developing a change management plan that addresses required cultural change.	Decision-Making Support and Oversight Management Policies Development and Monitoring Government-Wide Program Design and Delivery
Expenditure Management Gaps in the Secretariat's information and analytic capacity may limit its ability to perform a robust challenge function and to provide sound advice to ministers on costs and expenditure management.	The Secretariat will continue to pursue initiatives to ensure appropriate mechanisms and capacities are in place to support sound decision making on government expenditures, including: • Strengthening the capacity for costing and results analysis, both in the Secretariat and in federal organizations; • Engaging organizations earlier in developing new project proposals; and • Continuing to monitor the implementation of government-wide cost-saving measures.	Decision-Making Support and Oversight Management Policies Development and Monitoring Government-Wide Funds and Public Service Employer Payments

Risk	Risk Response Strategy[2]	Link to Program Alignment Architecture
High-Performing Public Service A misalignment may occur between the skills and abilities required for an evolving and high-performing public service and current people management policies and tools.	The Secretariat will continue to advance a number of key reforms to ensure that the government's people management practices are aligned with current and future needs, including: • Developing tools that encourage organizational flexibility and adaptability in response to change; • Using information management and internal collaborative tools to share knowledge and best practices across the government; • Reviewing the Performance Management Program for Executives and using real-time data and information available in the course of implementing the Performance Management Program for Employees; and • Rolling out the revised EX Key Leadership Competencies.	Management Policies Development and Monitoring Government-Wide Program Design and Delivery

The Secretariat continues to operate in a dynamic environment as it advances key reforms to achieve a modern, efficient and high-performing government. This is the strategic and organizational context within which the Secretariat manages identified risks for 2015–18.

The Secretariat's efforts to transform and modernize government are taking place against the backdrop of rapid technological change and greater use of mobile devices and remote access. Despite efforts to date, the increased sophistication of threats continues to pose a risk. In the face of such incidents, citizens and Canada's partners (including industry and other jurisdictions) will demand that the Government of Canada protect their information so that program and service delivery is secure and resilient. As the government-wide lead on IT security policy and standards, the Secretariat has a responsibility to work with other federal organizations to support a coordinated and strategic approach to cyber-security. To address this ongoing risk, the Secretariat has adopted a progressively evolving risk response that includes lessons learned from significant incidents in order to keep up with the pace of technology and counter significant threats.

Reducing the cost of government and ensuring value for taxpayer dollars is a key ongoing priority. The 2014 Federal Budget[xvii] reaffirmed the commitment to return to a balanced budget by 2015, primarily through spending restraint measures that include improvement to government administration and service delivery. In supporting the Treasury Board, the Secretariat is responsible for providing government with the comprehensive, accurate and reliable information

needed to make sound financial decisions. This is even more important at a time when the fiscal environment has become increasingly unpredictable. To fulfill its role and address any possible gaps in information and analytic capacity, the Secretariat will continue to build on past years' risk responses with an increased focus on engagement, outreach and timely communications with other central agencies.

The government will continue to use technology to increase efficiency and reduce the administrative costs associated with its back office functions (e.g., human resources, finance and records management). This ongoing and complex area of work involves standardizing, consolidating and simplifying administrative processes and systems that support the operations of federal organizations. Since last year, numerous risk responses have been successfully implemented, and the Secretariat's response to risk has notably matured.

Finally, as the government adapts to the realities of our times, there is continued risk of a misalignment between the skills and abilities required for an evolving public service and current people management policies and tools. In supporting the employer of the core public administration, the Secretariat is responsible for providing leadership to modernize people management practices, including reviewing and updating current policies and tools to support a high-performing workforce. To that end, the Secretariat is implementing a performance management program that will lead to improved performance and higher productivity within the public service.

Planned Expenditures

Budgetary Financial Resources

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
$6,892,444,333	$6,892,444,333	$6,565,417,791	$6,562,257,199

Human Resources (Full-Time Equivalents [FTEs])

2015–16	2016–17	2017–18
1844	1769	1760

Budgetary Planning Summary for Strategic Outcome and Programs (dollars)

Strategic Outcomes, Programs and Internal Services	2012–13 Expenditures	2013–14 Expenditures	2014–15 Forecast Spending	2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
Strategic Outcome: Good governance and sound stewardship to enable efficient and effective service to Canadians							
Decision-Making Support and Oversight	N/A	N/A	N/A	47,506,141	47,506,141	47,927,651	47,846,414
Management Policies Development and Monitoring	N/A	N/A	N/A	73,826,361	73,826,361	71,875,824	71,941,055
Government-Wide Program Design and Delivery	N/A	N/A	N/A	50,671,220	50,671,220	48,051,421	44,338,351
Strategic Outcome: Government is well managed and accountable, and resources are allocated to achieve results							
Management Frameworks	58,544,372	57,875,343	58,194,955	N/A	N/A	N/A	N/A
People Management	60,974,838	57,834,089	140,043,098	N/A	N/A	N/A	N/A
Expenditure Management	31,046,559	35,573,464	32,180,870	N/A	N/A	N/A	N/A
Financial Management	30,866,718	31,291,934	34,452,056	N/A	N/A	N/A	N/A
Government-Wide Funds and Public Service Employer Payments	2,500,372,808	2,629,221,633	6,039,468,675	6,645,161,074	6,645,161,074	6,333,254,397	6,333,254,397
Subtotal	**2,681,805,295**	**2,811,796,463**	**6,304,339,654**	**6,817,164,796**	**6,817,164,796**	**6,501,109,293**	**6,497,380,217**
Internal Services Subtotal	**80,220,719**	**80,724,486**	**71,296,333**	**75,279,537**	**75,279,537**	**64,308,499**	**64,876,983**
Total	**2,762,026,013**	**2,892,520,949**	**6,375,635,987**	**6,892,444,333**	**6,892,444,333**	**6,565,417,791**	**6,562,257,199**

Notes:

Any minor numerical differences are due to rounding errors.

In 2015–16, the Secretariat revised its PAA to better reflect the Secretariat's core business activities and support the achievement of expected results.

In 2015–16, the Secretariat revised its PAA to better reflect core business activities and support the achievement of expected results. Due to the significant differences between the Secretariat's previous and current PAA structures, expenditures for 2012–13 and 2013–14, as well as forecast spending for 2014–15, have not been restated.

The table above outlines:

- Actual spending for 2012–13 and 2013–14, as reported in the Public Accounts;
- Forecast spending for 2014–15, which reflects the authorized levels to the end of the fiscal year and is assumed to equal forecast expenditures; and
- Planned spending for 2015–16, 2016–17 and 2017–18 as presented in the department's Annual Reference Level Update.

Additional details regarding planned spending are provided in Section II: Analysis of Programs by Strategic Outcome.

Government-Wide Funds and Public Service Employer Payments represents the largest portion of the Secretariat's planned spending. Approximately 57 per cent of this program's spending is transferred to, and spent by, other federal organizations for items such as operating and capital budget carry forward, severance, parental benefits and compensation requirements (Central Votes 5, 10, 15, 25, 30 and 33). The Secretariat's total available spending authorities are reduced accordingly.

The significant difference between planned and actual spending (on average $4 billion per year) is related to the distribution of funds from the Central Votes to other organizations. These expenditures are detailed in the operating votes for these organizations. The balance of this program's funding is for public service employer payments, which include revenues and expenses for the Public Service Health Care Plan, the Public Service Dental Care Plan, Disability Insurance, provincial payroll taxes (Manitoba, Newfoundland and Labrador, Ontario and Quebec) and other programs.

The increase in disability and health care expenditures and the decrease in revenues from revolving funds and special accounts related to public service employer payments resulted in an increase of actual spending by $130.5 million from 2012–13 to 2013–14.

Looking ahead at forecast spending for the Secretariat's operations, there is a planned increase of $3.5 billion from 2013–14 actual spending. The planned increase is predominantly a result of Central Votes funding not yet allocated to other organizations.

The Secretariat's future spending is expected to decrease by $330 million from 2015–16 to 2017–18. The decrease can be largely attributed to a reduction in Central Vote 30, Paylist Requirements. Payments for the elimination of accumulated severance are nearing completion and are expected to return to historical reference levels by 2016–17.

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2015–16 Planned Spending With the Whole-of-Government Framework[xviii] (dollars)

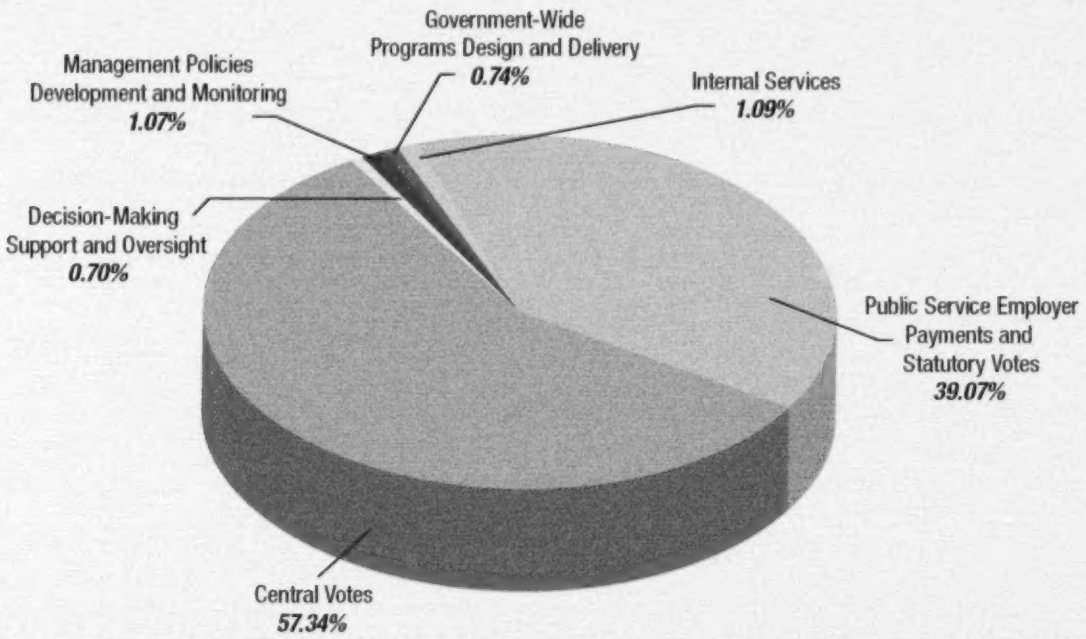
Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2015–16 Planned Spending
Good governance and sound stewardship to enable efficient and effective service to Canadians	Decision-Making Support and Oversight	Government Affairs	Well-managed and efficient government operations	47,506,141
	Management Policies Development and Monitoring	Government Affairs	Well-managed and efficient government operations	73,826,361
	Government-Wide Program Design and Delivery	Government Affairs	Well-managed and efficient government operations	50,671,220
	Government-Wide Funds and Public Service Employer Payments	Government Affairs	Well-managed and efficient government operations	6,645,161,074

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Economic affairs	N/A
Social affairs	N/A
International affairs	N/A
Government affairs	6,817,164,796

Departmental Spending Trend

Figure 1. 2015–16 Planned Spending: Total $6.9 Billion



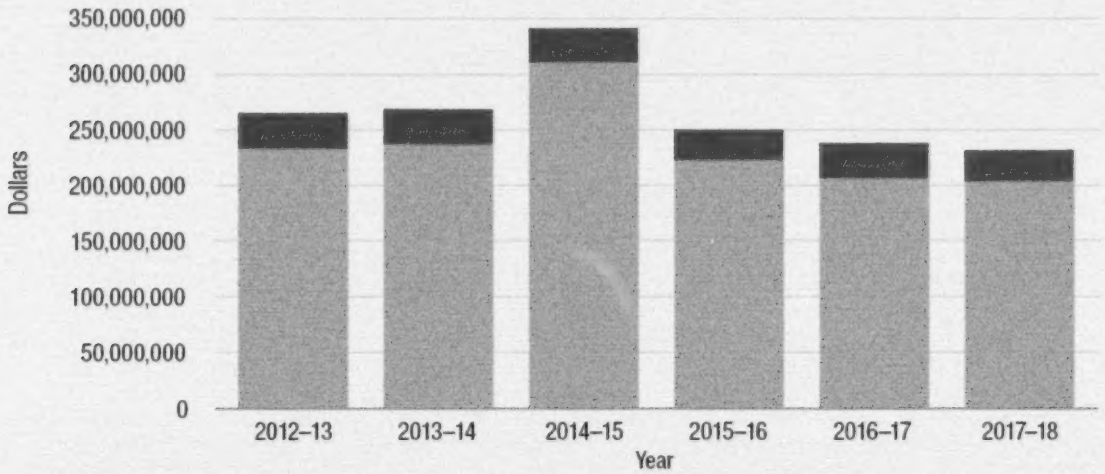
Looking at fiscal year 2015–16, the Secretariat's total planned spending is $6.9 billion. This includes $4.0 billion, or 57 per cent, in Central Votes used to supplement the appropriations of departments and agencies.

Most of the remaining balance, $2.7 billion, is related to the Secretariat's role in supporting the Treasury Board as employer of the core public administration. These funds are used for:

- The public service pension, benefits, and insurance plans, including payment of the employer's share of health, income maintenance, and life insurance premiums;
- Payments in respect of provincial health insurance;
- Payments of provincial payroll taxes and Quebec sales tax on insurance premiums; and
- Funding to address actuarial deficits in the Public Service Pension Fund.

The remaining amount, $0.3 billion, is directly related to the operations of the Secretariat and its four other program activities: Decision-Making Support and Oversight, Management Policies Development and Monitoring, Government-Wide Program Design and Delivery, and Internal Services.

Figure 2. Departmental Spending Trend for Program Expenditures (Vote 1)



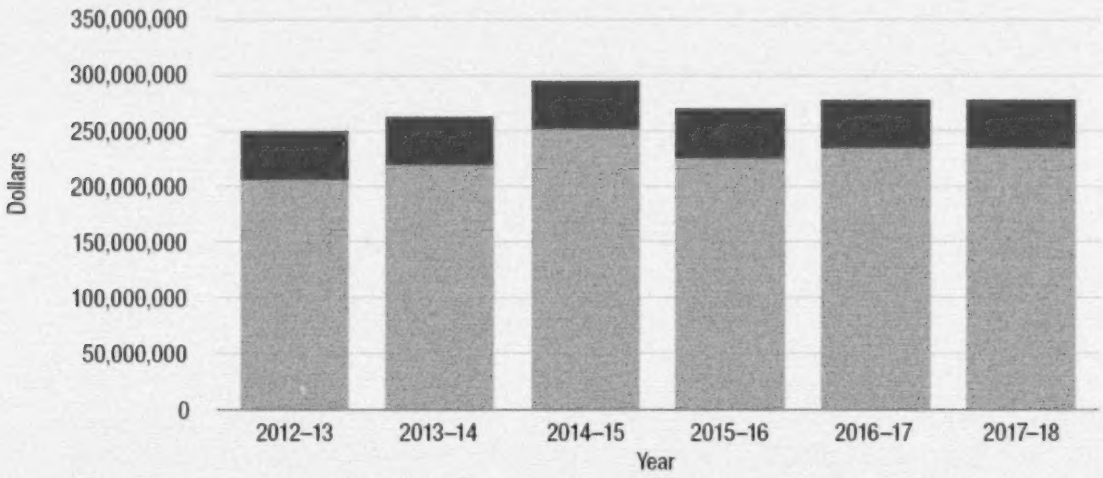
	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	29,775,712	29,075,263	27,514,473	27,681,925	26,794,261	26,569,830
Voted	231,877,492	234,224,053	308,652,838	219,601,334	205,369,133	202,432,972

The profile of the Secretariat's operating expenditures includes salaries, non-salary costs that support its operations, statutory items comprised of contributions to employee benefit plans, and other statutory items for its own employees.

Out-of-court settlements led to an increase between 2013–14 actual spending and 2014–15 forecast spending. The decrease between 2014–15 and 2015–16 planned spending is mostly related to an out-of-court settlement, Web Renewal, the National Managers' Community, Paylist Requirements and Operating Budget Carry Forward.

Decreases in program expenditures are expected to continue until 2017–18 due to the sunset of initiatives such as the Workspace Renewal, the Joint Learning Program, Web Renewal, the Federal Contaminated Sites Action Plan, and the Workplace Wellness and Productivity Strategy.

Figure 3. Public Service Employer Payments (Vote 20) and Various Statutory Items – Spending Trend Graph (dollars)



	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	443,023,226	443,088,925	443,000,000	443,000,000	443,000,000	443,000,000
Voted	2,057,349,583	2,186,132,708	2,506,134,407	2,250,070,604	2,337,061,397	2,337,061,397

Expenditures for public service employer payments and statutory items represent the employer's share of contributions required by the insurance plans sponsored by the Government of Canada. These amounts also include statutory items for payments under the *Public Service Pension Adjustment Act* and employer contributions made under the ***Public Service Superannuation Act***, the ***Employment Insurance Act***, and related Acts.

Expenditures for public service insurance increased by $129 million from 2012–13 to 2013–14 following a premium rate increase for the Disability Insurance Plan; the cessation of a premium holiday for the long-term disability insurance line under the Royal Canadian Mounted Police Life and Disability Insurance Plan; higher usage of the Public Service Health Care Plan (PSHCP) by members; and a decrease in recoveries of the employer's share of insurance plans from other government departments related to Special Accounts and Revolving Funds.

Public service employer payments increased by $320 million from 2013–14 to 2014–15 and decreased by $256 million from 2014–15 to 2015–16 mostly due to a one-time top-up payment for the Service Income Security Insurance Plan (SISIP) and the implementation of benefit changes made to the Public Service Health Care Plan (PSHCP).

Planned spending between 2015–16 and 2017–18 is expected to increase by $87 million largely as a result of an expected rise in PSHCP usage per member, increased unit costs under the Pensioners' Dental Services Plan and the Public Service Dental Care Plan, and higher employer contributions directly related to increases in payroll.

Estimates by Vote

For information on the Treasury Board of Canada Secretariat's organizational appropriations, consult the *2015–16 Main Estimates* on the Treasury Board of Canada Secretariat website.[xix]

Section II: Analysis of Programs by Strategic Outcome

This section describes each of the Secretariat's programs and sub-programs and identifies their expected results, performance indicators and targets, in line with the *Policy on Management, Resources and Results Structures*.[xx] It presents the financial and human resources planned for each program and sub-program and highlights a number of key planned initiatives for 2015–16.

The Secretariat's new Program Alignment Architecture (PAA), as well as the revised performance indicators and the targets and dates to achieve them, provide the basis for the *Report on Plans and Priorities*. Performance of the expected results will be captured in the Secretariat's 2015–16 Departmental Performance Report.

Strategic Outcome: Good governance and sound stewardship to enable efficient and effective service to Canadians

Performance Measurement

Performance Indicators	Targets	Date to Be Achieved
Canada's ranking in the World Bank's Worldwide Governance Indicators[xxi] for the third indicator, Governance Effectiveness.	Top ten among Organisation for Economic Co-operation and Development (OECD) member countries.	Annually

Results achieved in support of the Secretariat's strategic outcome strengthen the effectiveness and efficiency of the federal government; support decision making by Parliament, the Treasury Board and Cabinet; and ensure that Canadians are well served by a government that is accountable and transparent. Effective government contributes to Canada's competitive advantage, providing a strong foundation for security, stability and prosperity. The strategic outcome is supported by five programs:

- Decision-Making Support and Oversight;
- Management Policies Development and Monitoring;
- Government-Wide Program Design and Delivery;
- Government-Wide Funds and Public Service Employer Payments; and
- Internal Services.

Program 1.1: Decision-Making Support and Oversight

Description

Through the Decision-Making Support and Oversight program, the Secretariat supports the Treasury Board in its roles as management board of the Government of Canada and as budget office in the government-wide expenditure cycle. The program objective is to support the government in promoting value for money and results for Canadians in programs and operations.

This program achieves its results by providing independent strategic advice, analysis, guidance and oversight of programs, operations, and expenditures. The Treasury Board of Canada Secretariat reviews departmental submissions, provides recommendations to the Treasury Board, and coordinates and reports on the allocation of expenditures across government organizations and programs.

Budgetary Financial Resources

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
$47,506,141	$47,506,141	$47,927,651	$47,846,414

Human Resources (FTEs)

2015–16	2016–17	2017–18
377	378	377

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Government is supported to promote value for money in programs and operations.	Federal organizations either agree or strongly agree that Secretariat program sector officials provide constructive advice and guidance during the Treasury Board submission process.	70%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Enhance monitoring and reporting of government expenditures and support federal organizations through the Treasury Board submission process with collaborative engagement and advice (ongoing).
- Support the Treasury Board in reviewing funding proposals, including business transformation initiatives and time-limited programs to promote effective and efficient spending that aligns with and supports broader government priorities (ongoing).

Sub-Program 1.1.1: Cabinet Decision Support

Description

Through the Cabinet Decision Support sub-program, the Secretariat supports decision making by providing advice regarding resource allocation, risks, compliance with rules and policies, and alignment with the Government of Canada's objectives and priorities. The sub-program objective is to provide the Treasury Board and other Cabinet committees with the best possible advice and analysis pertaining to departmental submissions to achieve results for Canadians.

This sub-program achieves its results by reviewing and providing advice and guidance on Treasury Board submissions and Memoranda to Cabinet. The Secretariat plays a challenge function role in reviewing any Cabinet proposal. It also supports the Treasury Board as a committee of ministers in considering Governor in Council regulations and Order in Councils.

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$30,537,739	$30,510,574	$30,307,190	242	241	240

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Cabinet makes informed and timely decisions regarding Treasury Board and Governor in Council submissions and Memoranda to Cabinet.	Federal organizations either agree or strongly agree that Secretariat officials provide an effective challenge function.	70%	March 2016
	Per cent of comments on Treasury Board submissions and Governor in Council regulatory proposals returned to client organizations within the established service standard.	90%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Review Cabinet documents, including transfer payment proposals, to ensure compliance with Government of Canada policies related to financial management (ongoing).
- Strengthen the challenge function, undertake due diligence, and improve the rigour of financial information on Treasury Board submissions and other Cabinet proposals (ongoing).
- Support the expenditure management system using the Costing Centre of Expertise to strengthen capacity, challenge costs and improve information available for decision making through enhanced due-diligence reviews of cost estimates in Cabinet documents (new).

Sub-Program 1.1.2: Expenditure Analysis and Allocation Management

Description

Through the Expenditure Analysis and Allocation Management sub-program, the Secretariat provides advice and analysis related to government expenditures, including compensation. It also supports decision making by providing reliable, detailed and timely information to Parliament and to the public, and by reporting on spending and resource allocation. The objective of this sub-program is to promote accountability and transparency in the management of government expenditures.

This program achieves its results by working with federal departments and agencies—as well as most Crown corporations—and by conducting research and analysis on expenditure trends to support expenditure planning, resource allocation and results-based decision making.

This sub-program also includes expenditures on whole-of-government reporting to Parliament and to Canadians.

The primary legislation underpinning this sub-program's activities is the *Financial Administration Act*,[xxii] as well as the appropriation Acts associated with the Estimates.

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$16,968,402	$17,417,077	$17,539,224	135	137	137

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Government expenditures are managed in an effective manner.	The Consolidated Financial Statements of the Government of Canada receive an unmodified opinion from the Auditor General of Canada.	Yes	March 2016
Organizations receive necessary resources in a timely manner.	Per cent of adjustments to organizations' votes and allotments made in a timely and appropriate manner, following parliamentary approval of supply.	100%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Take a government-wide perspective on cost savings, maximize the potential for operational efficiencies, and improve service to Canadians by providing advice and guidance on financial reporting, policy and Treasury Board accounting standards (new).
- Direct the form and content of the 2015–16 Public Accounts of Canada, including the consolidated financial statements (ongoing).
- Monitor federal organizations' financial performance reporting to the Receiver General (ongoing).
- Contribute to the development of public sector accounting standards, domestically and internationally (ongoing).

Program 1.2: Management Policies Development and Monitoring

Description

Through the Management Policies Development and Monitoring Program, the Secretariat supports the Treasury Board in its role of establishing principles for sound governance and management by setting government-wide policy direction in targeted areas. The program objective is to have a sound management policy framework for the Government of Canada.

This program achieves its results by communicating clear management expectations for deputy heads and by adopting principles-based approaches and risk-informed monitoring of policy compliance. The Secretariat develops, reviews, leads implementation, supports, and monitors policies and departmental performance under a variety of Areas of Management. The Secretariat also engages with functional communities and undertakes outreach and monitoring to promote policy compliance and capacity building.

This program is underpinned by legislation such as the *Financial Administration Act*,[xxiii] the *Public Service Employment Act* [xxiv] and the *Federal Accountability Act*.[xxv]

Budgetary Financial Resources

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
$73,826,361	$73,826,361	$71,875,824	$71,941,055

Human Resources (FTEs)

2015–16	2016–17	2017–18
552	545	539

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Federal organizations manage public resources and assets in key policy areas effectively.	Per cent of organizations that comply with key policy requirements.	95%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Build on financial management expertise and knowledge in federal organizations to support compliance and effective resource management. Planned talent management activities for senior management will be rolled out 2015–18 (ongoing).
- Use MAF results and the organizational perspective these results provide to evaluate compliance with key Treasury Board policy requirements (ongoing).
- Develop and provide interpretation, advice, guidance and support to federal organizations to advance the implementation of regulations, frameworks and policies in such areas as financial and people management, information management and technology, and external-facing and organizational management (ongoing).
- Conduct performance monitoring to ensure that government is well managed and accountable (e.g., Public Service Employee Survey, MAF) (ongoing).
- Identify opportunities to strengthen and streamline the Treasury Board policy suite[xxvi] to ensure that policy instruments respond to government management priorities, help manage significant risks, enhance management performance and support deputy heads in providing advice regarding their direct authorities (ongoing).
- Continue to report on and monitor federal institutions' implementation of people management–related regulations and policy instruments, and their development of IM/IT solutions (ongoing).

Sub-Program 1.2.1: Financial Management Policy

Description

Through the Financial Management Policy sub-program, the Secretariat provides direction to federal organizations on proper stewardship of taxpayers' dollars and government assets. The sub-program works to strengthen financial management, management of real property and materiel, investment planning and project management, and procurement across the federal public service. The sub-program objective is to promote sound stewardship and value for money and provide direction on standardizing the management of public resources including in the areas of financial management and assets and acquired services across the Government of Canada.

This sub-program provides policy direction and leadership to departments by developing and maintaining policies, guidance and practices; nurturing sustainable and professional communities (e.g., finance, procurement, materiel management, real property); monitoring departmental performance and compliance; and helping improve the overall efficiency of government operations. This includes community development, learning and outreach activities.

The primary legislation issuing program authority is the *Financial Administration Act*.[xxvii]

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$12,034,021	$12,314,414	$12,166,757	79	79	80

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Financial management policies are effective in promoting sound stewardship and value for money across the Government of Canada.	Per cent of organizations that have implemented a risk-based ongoing monitoring program for all three control areas to support the effectiveness of its internal controls over financial reporting.	80%	March 2016
	Per cent of organizations that have a chief financial officer–approved Financial Management System Plan in accordance with the *Policy on the Stewardship of Financial Management Systems*[xxviii] and its related directive.	80%	March 2016
	Per cent of organizations that met key policy requirements for management of acquired services and assets.	80%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Monitor organizational compliance with the *Policy on Internal Control*[xxix] by supporting federal organizations in strengthening their internal control regime through ongoing monitoring and testing, and by helping them safeguard the integrity of the information underpinning their financial statements (ongoing).
- Improve the administration and delivery of transfer payment programs to Canadians in collaboration with other organizations (ongoing).
- Implement the *Guideline on Chief Financial Officer Attestation for Cabinet Submissions*[xxx] to provide clarity on costing and ensure that organizations adopt a rigourous and consistent approach to funding proposals (i.e., advanced training on cost estimation) (ongoing).
- Complete the five-year reviews of the policy suites associated with the *Policy on Investment Planning – Assets and Acquired Services*,[xxxi] the *Policy on the Management of Projects*,[xxxii] the *Policy on Management of Real Property*,[xxxiii] and the *Policy on Management of Materiel*[xxxiv] (ongoing).

Sub-Program 1.2.2: People Management Policy

Description

Through the People Management Policy sub-program, the Secretariat supports activities of the Treasury Board in its role as the employer of the core public administration. This sub-program provides government-wide leadership through enabling policy frameworks, strategic engagements and human resources services delivery infrastructure for high performance and leadership excellence in people management. It enables prudent fiscal management of resources in the areas of classification, total compensation (collective bargaining, wages and salaries, terms and conditions of employment, pensions and benefits) and labour relations.

In support of deputy heads and to provide Parliament and Canadians with a view of people management, this sub-program develops and monitors the implementation of policy frameworks, including for executive management; classification; values and ethics and for official languages. It establishes people management performance indicators; assesses and reports on organizations' performance in people management; and collects and provides data on the public service. This includes community development, learning and outreach activities.

This sub-program is underpinned by legislation such as the *Financial Administration Act*,[xxxv] the *Federal Accountability Act*,[xxxvi] the *Public Service Labour Relations Act*,[xxxvii] the *Public Service Employment Act*[xxxviii] and the *Official Languages Act*.[xxxix]

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$27,789,543	$27,445,128	$27,905,963	231	229	229

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
People management policies and infrastructure contribute to achieving effective people management in the Government of Canada.	Per cent of employees who have had a performance appraisal at the end of the performance management cycle.	95%	March 2016
	Average employment equity representation of each of the four designated groups in organizations across the public sector compared with workforce availability, as a percentage of workforce adjustment.	100%	March 2016
	Per cent of employees who indicate that overall their organization treats them with respect.	Improvement over 2011 PSES[3, xl] results	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Oversee modernization of the job classification program and review the occupational group structure in line with the government's priority to advance a productive, high-performing and affordable public service (new).
- Implement the key leadership competencies to meet the evolving needs of the public service (new).
- Work to advance the broader human resources agenda, including strategic management of compensation (ongoing).
- Work with stakeholders (e.g., organizations, bargaining agents, and the *Public Service Labour Relations and Employment Board*[xli]) to help prepare for the implementation of changes to the recourse provisions of the *Public Service Labour Relations Act*[xlii] and other related Acts (ongoing).
- Provide evidence-based analysis and recommendations to modernize the classification and compensation structure for senior leaders in order to attract and retain future leaders (ongoing).

3. The Public Service Employee Survey (PSES) is conducted every three years. The last cycle was in fall 2014.

Sub-Program 1.2.3: Information Management and Information Technology Policy

Description

Through the Information Management and Information Technology Policy sub-program, the Secretariat provides strategic direction and leadership to federal institutions on record keeping, business intelligence, data management, web content management, access to information, and privacy protection and management of cyber-security and information technology. This sub-program enables information to be safeguarded as a public trust and managed as a strategic asset.

The Secretariat creates an environment that promotes open information and allows Canadians to exercise their right to access and use information, where personal information is protected against unauthorized collection, use and disclosure. The sub-program encourages the continual improvement of Information Management and Information Technology across the Government of Canada by promoting principles and standards that support the achievements of the Government of Canada's enterprise transformation objectives, and enable department priorities.

The sub-program develops and maintains policy instruments, encourages collaboration between government institutions, monitors and oversees departmental policy performances and provides leadership. This includes community development, learning and outreach activities.

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$18,560,668	$17,456,959	$17,275,819	122	120	116

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Federal institutions manage information and technology effectively.	Per cent of organizations that demonstrate leadership engagement in information technology management.	70%	March 2016
	Per cent of organizations that have implemented strategies and plans to effectively manage information and technology.	70%	March 2016
	Per cent of organizations that are aligned with, and actively engaged in, the implementation of Government of Canada enterprise initiatives.	Target to be established once final MAF data for 2014–15 are available	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Engage Government of Canada information and technology leaders to ensure strategic use of information management (IM) and information technology (IT) in enabling more secure, efficient, and effective enterprise-wide transformation and delivery of government programs and services (ongoing).
- Increase the Government of Canada's capacity to respond to cyber-threats, recover from cyber-incidents, and address the outcomes of lessons learned exercises by establishing tools, templates and best practices as part of enterprise-wide IT infrastructure renewal and knowledge development and sharing activities (ongoing).
- Working with lead security agencies to assist in coordinating activities during an incident, which includes identifying the incident's impact on business (ongoing).
- Modernize the IM and IT portfolio and lead effective execution of strategies to enable efficient, interoperable, accountable, transparent and secure government operations and services in support of the transformation agenda (ongoing).
- Modernize the administration of the Access to Information and Privacy (ATIP) program by developing a government-wide approach to increase efficiency and accessibility by implementing a request and pay online system available through Open.Canada.ca[xliii] with searchable ATIP summaries (ongoing).

Sub-Program 1.2.4: Externally Facing Policy

Description

Through the Externally Facing Policy sub-program, the Secretariat provides strategic direction and guidance to departments and agencies to effectively manage Government of Canada communications and services to Canadians. In addition, it provides management and oversight of the government's regulatory function to the benefit of citizens and stakeholders. The sub-program's objectives are to promote high-quality, beneficial, consistent and open relationships and interactions between the Government of Canada and citizens and other stakeholders, and to reduce regulatory compliance burdens on business that may inhibit growth, productivity and innovation.

The Secretariat provides strategic direction and guidance in the areas of Government of Canada services, communications and regulations, and monitors the policy compliance of departments. This includes community development, learning and outreach activities.

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$7,883,810	$7,251,526	$7,107,926	57	56	52

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Communications, corporate identity and service policy instruments are implemented in organizations effectively.	Per cent of key service organizations that are implementing the Government of Canada service direction.	70%	March 2016
	Per cent of organizations in compliance with select requirements of the *Communications Policy of the Government of Canada*,[xliv] the *Federal Identity Program Policy*[xlv] and their related instruments.	80%	March 2016
Regulatory administrative burden on business is controlled.	Per cent of organizations in compliance with the reconciliation requirements of the One-for-One Rule.[xlvi]	90%	Annually

Planning Highlights

In 2015–16, the Secretariat will:

- Evaluate organizational compliance with the *Communications Policy of the Government of Canada*[xlvii] and the *Federal Identity Program Policy*[xlviii] through the Communications Policy and Federal Identity Program policy centre in the Secretariat (ongoing).
- Take a "bottom-up" and user-centric approach to identify key areas where red tape problems are found and where some concrete action can be taken (ongoing).
- Work with federal organizations to implement the *Cabinet Directive on Regulatory Management* (ongoing).
- Monitor and report on regulatory organizations' level of compliance with the One-for-One Rule[xlix] (ongoing).
- Monitor implementation of the Red Tape Reduction Action Plan[l] by federal organizations by continuing to establish service standards for high-volume regulatory authorizations to enhance predictability and to post Forward Regulatory Plans on the website to provide businesses with the opportunity to engage and plan for the future (ongoing).

- Have the Communications Policy and Federal Identity Program policy centre conduct a review of Treasury Board policy instruments to identify opportunities to streamline requirements and ensure sound management of communications and corporate identity activities (ongoing).
- Oversee implementation of the *Policy on Service*,[li] and develop a government-wide service strategy and new policy instruments to support enhanced digital self-service delivery (ongoing).

Sub-Program 1.2.5: Organizational Management Policy

Description

Through the Organizational Management Policy sub-program, the Secretariat provides leadership and direction in the areas of results-based management, risk management, internal audit, evaluation and non–information technology security. These policies support the ongoing improvement of the relevance, effectiveness and value for money of programs and operations across the Government of Canada. It also includes the strategic direction and coordination of the Management Accountability Framework to support and improve the practices and accountability of deputy heads across departments and agencies. The objective of this sub-program is to promote effective and standard corporate management practices across the Government of Canada.

The Secretariat develops and maintains policy instruments, and engages with functional communities, to build capacity and promote management excellence, and monitors policy compliance in the area of corporate management. This includes community development, learning and outreach activities.

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$7,558,319	$7,404,797	$7,484,590	62	60	62

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Organizational management policies promote effective and standard corporate management practices across the Government of Canada.	Composite of new proposed Public Service Management Advisory Committee indicator: a) Organizations either agree or strongly agree that the Secretariat's policy centres for organizational management provide useful tools to facilitate their implementation of policy requirements. b) Organizations either agree or strongly agree that the Secretariat's policy centres for organizational management provide useful guidance to facilitate their implementation of policy requirements.	70%	March 2016
	Per cent of federal organizations that have effectively established practices to mitigate identified security risks.	60%	March 2016
	Per cent of federal organizations that have received a "generally conforms" on a Practice Inspection of their internal audit function.	95%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Conclude the first annual assessment under the renewed MAF (new).
- Review the *Policy on Government Security*[lii] and develop a phased implementation plan in collaboration with stakeholders to improve consistency of application and relevance, and support the effective delivery of programs by protecting information, assets, individuals, and services through measures commensurate with the security risk (ongoing).
- Lead an integrated approach, in partnership with lead security agencies, to strengthen the government's security posture by supporting enterprise-wide security management that protects information, assets, individuals and services against internal and external threats (ongoing).
- Provide leadership, actively engage partners, share best practices and encourage collaboration through multiple forums, to enable the security community to effectively manage departmental security and contribute to improving the overall management of enterprise security (ongoing).
- Strengthen results-based management through improved performance metrics and analytics to support effectiveness and efficiency in program delivery (ongoing).

- Build on the results of the evaluation of the *Policy on Evaluation*[liii] to continue to enhance the usefulness of evaluations for policy and program improvement and expenditure management, as well as to consult with organizations to support their needs for capacity building initiatives (ongoing).
- Provide guidance, direction and functional leadership to strengthen internal audit, including developing tools and activities to support organizations in enhancing their professional practices to meet the standards of the internal audit community (e.g., planning, conducting and reporting on engagements) (ongoing).
- Lead the Blueprint 2020[liv] horizontal initiative to reduce internal red tape, engaging public service employees through social media and in-person workshops (new).

Program 1.3: Government-Wide Program Design and Delivery

Description

Through the Government-Wide Program Design and Delivery program, the Secretariat designs and delivers activities, systems, services and operations with, for, or on behalf of other organizations in the Government of Canada. This program also establishes a platform for transformational initiatives. The program objective is to provide consistent and cost-controlled operations across the Government of Canada.

This program achieves its results by developing and delivering solutions where whole-of-government leadership is required or where standardization and cost-savings can be achieved.

Budgetary Financial Resources

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
$50,671,220	$50,671,220	$48,051,421	$44,338,351

Human Resources (FTEs)

2015–16	2016–17	2017–18
333	279	280

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
The Government of Canada has the capacity to manage operations in an innovative and cost-effective manner.	Employees agree that they have the necessary tools to do their jobs.	Improvement over 2011 PSES[lv] results.	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Support Government of Canada awards and recognition as part of an approach to comprehensive performance management and employee engagement (ongoing).
- Continue to manage, improve and modernize various HR programs in the areas of workplace well-being, performance management, informal conflict management, employee assistance, diversity and employment equity (ongoing).
- Transform the government-wide applications rationalization program, focusing on standardizing and consolidating back office functions (including myGCHR), in order to streamline and modernize internal systems, reduce costs, support enhanced business analytics and increase administrative efficiency (ongoing).
- Improve the government's ability to manage IT investments at the enterprise level by introducing an integrated IT planning and prioritization process that uses departmental IT plans, application portfolio management data (e.g., mission critical data and aging IT), and annual expenditure reporting (new).
- Renew the government-wide IM strategy to ensure that information is safeguarded as a public trust and managed as a strategic asset (ongoing).

Sub-Program 1.3.1: Pensions and Benefits

Description

Through the Pensions and Benefits sub-program, the Secretariat supports the Treasury Board as manager of the federal Public Service Pension Plan and as the pension plan and group benefit plan sponsor. The objective of this sub-program is to provide consistent pensions and benefits to employees across the core public service.

The Secretariat oversees administration of the Public Service Pension Plan, providing direction to Public Works and Government Services Canada, and undertakes management and oversight responsibilities for other federal pension and benefit programs. This includes program development and management of pensions, benefits, disability and sick leave management. The Secretariat also manages stakeholder relations and provides information to pension and benefit plan members on entitlements, and communicates changes to the Public Service Pension Plan. The Secretariat supports the Secretary and the Treasury Board in setting the terms and conditions relating to eligibility, premiums, contributions, and other arrangements.

The Secretariat is also responsible for insurance benefits plans, which include health care, dental and disability for public service employees, pensioners and their dependants. This includes oversight of the plan contracts, communication, and initiatives to manage costs.

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$7,559,708	$6,093,471	$5,497,543	84	42	40

The decreases in planned spending and FTEs from 2015–16 to 2016–17 are largely attributable to the sunsetting of authorities related to chargeable administrative costs for the Public Service Pension Plan. Authorities are approved on a three-year basis and will be sought as of 2016–17.

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Centrally managed, modern, cost-effective, efficient and well-governed pension and benefit plans that contribute to the competitiveness of the federal government as an employer.	Per cent completion of planned initiatives and activities that contribute to the modernization, cost-effectiveness and efficiency of plans.	80%	March 2016
	Per cent of key government partners that either agree or strongly agree that the Secretariat provides quality advice and support in the area of pensions.	80%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Advance the development of a modern approach to public sector pensions and benefits, in consultation with stakeholders, to modernize the disability and sick leave management system and better support employee productivity, recovery and wellness (new).
- Pursue a modern approach to public sector compensation and pensions and benefits, ensuring that they are affordable and sustainable for the long term and work in areas such as governance, reporting, and plan sustainability for employee benefits (ongoing).
- Implement the action plan developed in response to the *2014 Spring Report of the Auditor General of Canada*[lvi] on public sector pension plans (new).

Sub-Program 1.3.2: Labour Relations

Description

Through the Labour Relations sub-program, the Secretariat supports the Treasury Board in its role as employer by overseeing labour management and compensation operations for the core public administration.

The Secretariat negotiates collective agreements with employee bargaining agents and oversees employer representation at recourse for labour relations, classification, pay equity, staffing and terms and conditions of employment. It also provides advice and guidance to departments and agencies on labour relations and compensation issues.

This sub-program is underpinned by legislation, such as the *Financial Administration Act*,[lvii] the *Federal Accountability Act*,[lviii] the *Public Service Labour Relations Act*,[lix] and the *Public Service Employment Act*.[lx]

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$21,988,012	$22,683,390	$19,176,880	89	88	87

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Compensation decisions enable the government to achieve its recruitment and retention objectives in a cost-effective manner.	Per cent of compensation decisions that are aligned with the principles of the Treasury Board's *Policy Framework for the Management of Compensation.*	90%	March 2016
Federal organizations are enabled to execute their people management authorities and, when required, are effectively represented during litigation, adjudication, recourse, and in other forums.	Government organizations either agree or strongly agree that the advice and support provided by the Secretariat's labour relations programs enables them to effectively execute their people management authorities, and ensures effective representation of the employer during litigation and recourse.	70%	June 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Implement an integrated compensation strategy for the core public administration, the excluded and unrepresented employees, the separate agencies, the Canadian Forces and the Royal Canadian Mounted Police. The current round of collective bargaining will advance the government's priority to negotiate a new short-term disability plan and sick leave provisions, as part of the Workplace Wellness and Productivity Initiative (new).

- Ensure an integrated and coordinated employer's response to grievances and complaints (e.g., staffing, classification, human rights, labour relations) to protect the interests of the employer (ongoing).
- Provide litigation advice and guidance on court challenges, and support *Canadian Charter of Rights and Freedoms*[hi] claims and pay equity cases (ongoing).
- Advance the employer's position collaboratively through the National Joint Council, providing input from the respective policy centres and the Office of the Employer Side Secretary (ongoing).
- Provide ongoing advice and interpretation to deputy heads and federal organizations on policies for minister's offices and directives on relocation, commuting assistance, isolated posts and government housing, occupational health and safety, first aid to the general public, allowance for employees, uniforms, travel, foreign service and workforce adjustment (ongoing).

Sub-Program 1.3.3: Government-Wide Operations

Description

Through the Government-Wide Operations sub-program, the Secretariat provides other departments and agencies with access to shared operations, services, and information technology systems. The Secretariat also provides support to small departments and agencies where specific expertise is required or capacity limitations exist, in order to generate cost-savings. The Secretariat develops and maintains IT tools that promote a more collaborative and efficient public service. Its objective is to improve the efficiency of government organizations.

Activities under this sub-program are performed with groups of government organizations to facilitate government business. These services and systems are developed and maintained by the Secretariat, sometimes in partnership with other organizations.

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$10,919,087	$9,178,540	$9,398,502	101	97	98

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Government-wide operations are managed effectively.	Per cent of government operations activities that met 2015–16 targets.	100%	March 2016
	Per cent of organizations that have implemented services and systems developed or mandated by the Secretariat.	100%	March 2016
	Per cent of public servants using collaborative tools developed by the Secretariat.	15%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Provide government-wide service leadership and guidance in line with the *Policy on Service*,[lxii] and oversee an approach to improving the design and delivery of services (ongoing).
- Contribute to improved efficiency of policy development and program delivery through enhancements to GCpedia and GCconnex, enabling greater collaboration within and across federal organizations (ongoing).
- Continue to perform horizontal internal audits in large and small federal organizations and core control audits in small organizations to contribute to improving government-wide public sector management (ongoing).

Sub-Program 1.3.4: Transformation Leadership

Description

Through the Transformation Leadership sub-program, the Secretariat reviews existing administrative systems and processes, and provides the platform for transformational initiatives across the Government of Canada to promote improvements primarily, but not exclusively, in back office functions. The objective of this sub-program is to achieve long-term savings by redesigning operations of the Government of Canada where benefits outweigh the costs.

The Secretariat develops and pilots leading-edge enterprise tools, systems, and services to initiate change and help identify lessons learned in support of government-wide implementation.

Human and Financial Resources

Budgetary Financial Resources Planned Spending			Human Resources (FTEs)		
2015–16	2016–17	2017–18	2015–16	2016–17	2017–18
$10,204,413	$10,096,020	$10,265,426	59	52	54

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Transformational initiatives improve Government of Canada operations.	Per cent of initiatives that met 2015–16 commitments.	70%	March 2016
	Per cent of organizations that have adopted new initiatives as targeted.	77%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Design, deliver and facilitate the transformation of people management business processes, systems (including myGCHR) and services (new).
- Lead Open Government[lxiii] activities by implementing Canada's second Action Plan on Open Government.[lxiv] This includes providing an Open Government secretariat; working inter-jurisdictionally with provinces and territories; and identifying new initiatives to foster openness, innovation and greater citizen engagement (ongoing).
- Provide increased access to government data, services and citizen engagement online through a single point of entry, Canada.ca.[lxv] This web portal has been optimized for mobile use and designed to enhance the user experience. It is also supported by more efficient web publishing (ongoing).
- Continue rollout of the three-year project to implement a performance management regime across the core public administration, as per the *Directive on Performance Management*.[lxvi] The project includes the design, configuration and maintenance of an online application to automate performance management and reporting (ongoing).
- Advance transformation of the financial and results-based management functions across government by modernizing, standardizing and streamlining business processes that support efficient enterprise-level decisions (ongoing).
- Advance work on pilot programs for business (e.g., Business Number Hub) and for Canadians (e.g., Federated Identity Management) to facilitate the "tell us once" approach (ongoing).

Program 1.4: Government-Wide Funds and Public Service Employer Payments

Description

The Government-Wide Funds and Public Service Employer Payments program accounts for funds that are held centrally to supplement other appropriations, from which allocations are made to, or payments and receipts are made on behalf of, other federal organizations. These funds supplement the standard appropriations process and meet certain responsibilities of the Treasury

Board as the employer of the core public administration, including employer obligations under the public service pension and benefits plans.

The administration of these funds falls under the Expenditure Analysis and Allocation Management sub-program and the People Management Policy sub-program, but their financial resources are shown separately in the PAA for visibility and reporting purposes.

Budgetary Financial Resources

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
$6,645,161,074	$6,645,161,074	$6,333,254,397	$6,333,254,397

This program consists of two components:

1. Government-Wide Funds (Central Votes)

Budgetary Financial Resources

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
$4,395,090,470	$4,395,090,470	$3,996,193,000	$3,996,193,000

2. Public Service Employer Payments

Budgetary Financial Resources

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
$2,250,070,604	$2,250,070,604	$2,337,061,397	$2,337,061,397

Human Resources (FTEs) (for both components)

2015–16	2016–17	2017–18
N/A	N/A	N/A

Performance Measurement (for both components)

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Allocations and payments managed by the Secretariat are made, as required.	Per cent of allocations and payments made as required.	100%	March 2016

Planning Highlights

In 2015–16, the Secretariat will:

- Continue planned spending for this program according to the legislative requirements related to Treasury Board Vote 20 – Public Service Employer Payments. Related information on planned spending is presented in Section III: Supplementary Information. Other contingency funds are available to other government departments, if required, and expenditures are identified under their programs (ongoing).

Program 1.5: Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups include the following services: Management and Oversight; Communications; Legal; Human Resources Management; Financial Management; Information Management; Information Technology; Real Property; Materiel; and Acquisition.

Internal Services include only those activities and resources that apply across an organization and do not include those provided for a specific program.

Budgetary Financial Resources

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
$75,279,537	$75,279,537	$64,308,499	$64,876,983

Human Resources (FTEs)

2015–16	2016–17	2017–18
582	567	565

Planning Highlights

In 2015–16, the Secretariat will:

- Implement initiatives to streamline and automate internal processes, significantly reduce paper usage, and improve efficiencies by using new technologies (ongoing).
- Introduce new technology, tools and practices for managing information to increase productivity and collaboration and enhance the security of the Secretariat's information (ongoing).

- Consolidate and reduce office space and implement enabling technologies to support collaboration and a mobile, connected workforce through the Workplace Renewal Initiative, including the move to new office accommodations (ongoing).
- Maintain employee engagement and idea generation through the *This is TBS* Steering Committee and Innovation Working Group (ongoing).

Section III: Supplementary Information

Future-Oriented Statement of Operations

The future-oriented condensed statement of operations provides a general overview of the Treasury Board of Canada Secretariat's (the Secretariat's) operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management. As such, the forecast and planned spending amounts presented in other sections of the report differ, as they are prepared on an expenditure basis.

A more detailed Future-Oriented Statement of Operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, can be found on the Secretariat's website.

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31

Financial Information	2014–15 Estimated Results	2015–16 Planned Results	Change
Total expenses	$3,302,177,577	$2,962,600,282	($339,577,295)
Total net revenues	$14,152,834	$13,268,175	($884,659)
Net cost of operations	$3,288,024,743	$2,949,332,107	($338,692,636)

Total expenses are forecasted to decrease by $339.6 million (10.3 per cent). The decrease is mainly due to one-time funding requirements in 2014–15 related to public service employer payments ($246.1 million) and an out of court settlement ($74.9 million). It also has to do with a reduction in 2015–16 expenses due to the implementation of Strategic Review decisions related to public service employer payments ($10.2 million). Total net revenues are forecasted to decrease by $0.9 million (6.3 per cent) in 2015–16 mainly due to a decrease related to the provision of internal support services to other departments. As a result, the net cost of operations is forecasted to decrease by $338.7 million (10.3 per cent) in 2015–16 from 2014–15 net costs.

Expenses include approximately $2.9 billion in 2014–15 and $2.7 billion in 2015–16 that are largely related to public service employer payments. These funds are used for government-wide programs such as the employer's share of the Public Service Health Care Plan, the Public Service Dental Care Plan, other insurance and pension programs, as well as contributions to the Public Service Pension Plan and Retirement Compensation Arrangement in respect of actuarial deficits. The balance of the expenses relates to departmental expenses including salary costs and payments for goods and services. Revenues of approximately $13 million to $14 million per year consist of the provision of internal support services to other departments, and the recovery of costs related to pension administration services provided to the Public Service Pension Plan.

Supplementary Information Tables

The supplementary information tables listed in the *2015–16 Report on Plans and Priorities* can be found on the Treasury Board of Canada Secretariat's website:

- Disclosure of Transfer Payment Programs Under $5 Million;
- Greening Government Operations;
- Horizontal Initiatives; and
- Upcoming Internal Audits and Evaluations Over the Next Three Fiscal Years.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[lxvii] publication. The tax measures presented in the ***Tax Expenditures and Evaluations*** publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

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140 O'Connor Street
Ottawa, Ontario K1A 0R5
Canada

Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (DPR): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Report on Plans and Priorities. DPRs are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (RPP): Provides information on the plans and expected performance of an appropriated organization over a three-year period. RPPs are tabled in Parliament each spring.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

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